05 October 2010

The Chambers of the Honorable James M. Peck One Bowling Green New York New York 10004 Courtroom 601

Dear Sirs,

Re: Omnibus Objection to Claims (Late-Filed Lehman Programs Securities Claims)

Name of the Bankruptcy Court: United States Bankruptcy Court / Southern District of New York

Name of Debtors: Lehman Brothers Holdings Inc., et al., Debtors (08-13555)

Case / Claim Number: 64974

Title of the Objection: Omnibus Objection to Claims (Late-Filed Lehman Programs Securities

Claims)

Name of Claimant: Ie She Hoen & Tan Tjiang Moy

Classifications and Amount and Description: Unsecured: US\$100,000.00 Unliquidated

ISIN: XS0287869050

Details of Claimant/Contact:

Name: Ie She Hoen & Tan Tjiang Moy

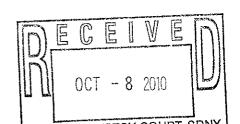
Address: Flat C-1, 19/F, Block C, Wilshire Tower, 200 Tin Hau Temple Road, Hong Kong.

Telephone no.: (852) 2544 8118 Email address: peter@tienan.com.hk

Reasons why the claim to be disallowed & expunged

On 21 October 2009, we duly completed and sent out by registered post to United States Bankruptcy Court / Southern District of New York our claims as listed in the Lehman Securities Proof of Claim enclosed herein ("Proof of Claims"). As far as we understand from the way the postal system for Hong Kong operates, the Proof of Claims should have reached you about October 28, 2009 and in any event, prior to the November 2, 2009 bar date.

In addition, if for whatever reason, the Proof of Claims was received late on November 6, 2009, we do not (with all due respect) believe that it has caused any real or substantial prejudice to the debtor, or cause any delay, or have any significant adverse on the ongoing proceedings.



As any late filing is not attributable to our mistake or conduct in any way and is beyond our control, we urge you to reconsider the position and admit the Proof of Claims or deem it as timely filed. We enclose evidence in support of our position and belief that the Proof of Claims should not have been filed late in the circumstances.

Yours Truly,

Name of Claimant: Ie She Hoen & Tan Tjiang Moy

Address: Flat C-1, 19/F, Block C, Wilshire Tower, 200 Tin Hau Temple Road, Hong Kong.

Telephone no.: (852) 2544 8118 Email address: peter@tienan.com.hk

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United States Bankruptcy Court/Southern District of New York Lehman Brothers Holdings Claims Processing Center					
c/o Epiq Bankruptcy Solutions, LLC	N SECURITIES PROGRAMS				
FDR Station, P.O. Box 5076	PROOF OF CLAIM				
New 1018, NY 10150-5076					
In Re: Lehman Brothers Holdings Inc., et al., Case No. 08-13555 (JMP)					
Lenman Brothers Holdings Inc., et al., Case No. 08-13555 (JMP) Debtors. (Jointly Administered)					
Note: This form may not be used to file claims other than those					
based on Lehman Programs Securities as listed on					
http://www.lehman-docket.com as of July 17, 2009 THIS S	PACE IS FOR COURT USE ONLY				
Name and address of Creditor: (and name and address where notices should be sent if different from	T				
(Creditor)	Check this box to indicate that this				
Ite She Hoen &/OR Tan Tjiang Moy	claim amends a previously filed claim.				
Flat C-2 17/F Block C Wilshire Tower 200 Tin Hau Temple Road Hong Kong					
	Court Claim Number: (If known)				
1.1.01	l " ·				
Telephone number: Email Address: Peter Etienan. Com. hk	Filed on:				
Name and address where payment should be sent (if different from above) Ie She Hoen &/OR Tan Tjiang Moy	Check this box if you are aware that				
Room 1001 Tung Ning Bldg 249-253 Des Voeux Rd Central Hong Kong	anyone else has filed a proof of claim				
	relating to your claim. Attach a copy of statement giving particulars.				
Telephone number: Email Address:					
1. Provide the total amount of your claim based on Lehman Programs Securities. Your claim amount must be the amount	owed under your Lehman				
Programs Securities as of September 15, 2008, whether you owned the Lehman Programs Securities on September 15, 200 and whether such claim matured or became fixed or liquidated before or after September 15, 2008. The claim amount must be explained as a published as September 15, 2008.					
The state of the property of the day applicable of Deplember 15. All K. It was state thing this claim with respect to many the	one Lehman Programs Security				
you may attach a schedule with the claim amounts for Lehman Programs Security to which this claim relates.	,				
Creditor holds USD 100,000 (as at 15 September 2008) in aggregate face value of the Lehman Program Sec and asserts a claim in an amount to be determined.	surity described herein,				
Amount of Claim: \$(as statement above) (Required)					
Check this box if the amount of claim includes interest or other charges in addition to the principal amount due on the	Lehman Programs Securities.				
2. Provide the International Securities Identification Number (ISIN) for each Lehman Programs Security to which this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the ISINs for the Leh which this claim relates					
which this claim relates.	man Programs Securities to				
International Securities Identification Number (ISIN): XS0287869050 (Required)					
Anternational Securities Identification Number (ISIN): XS0287869050 (Required)					
3. Provide the Clearstream Bank Blocking Number, a Euroclear Bank Electronic Reference Number, or other depository be appropriate (each a "Riccking Number") for each I almost Browning Research a "Riccking Number".	lacking reference number as				
from your accountholder (i.e. the bank, broker or other entity that holds such securities on your behalf). If you are filing the than one Lehman Programs Security, you may attach a schedule with the Blocking Numbers for each Lehman Programs Security.					
relates.	ecurity to which this claim				
Zilondon B. Lini et al.	•				
Clearstream Bank Blocking Number, Euroclear Bank Electronic Instruction Reference Number and or other depos number:	sitory blocking reference				
Clearstream - CA89378 (Required)					
4. Provide the Clearstream Bank, Euroclear Bank or other depository participant account number of the Clearstream Bank.	TOPTAMS Securities for which				
accountholder (i.e. the bank, broker or other entity that holds such securities on your behalf). Beneficial holders should not numbers.	provide their personal account				
Accountholders Euroclear Bank, Clearstream Bank or Other Depository Participant Account number:					
Clearstream - 18864					
5. Consent to Euroclear Bank, Clearstream Bank or other Depository: By filing this claim you	TOP COVIDE VIOLE				
consent to, and are deemed to have authorized. Euroclear Bank, Clearstream Bank or other depositors to	FOR COURT USE ONLY				
disclose your identity and holdings of Lehman Programs Securities to the Debtors for the purpose of reconciling claims and distributions.					
Date. Signature: The person filing this claim must sign it. Sign and print name and title, if any,					
of the creation of other person authorized to file this claim and state address and telephone					
number it different from the notice address above. Attach copy of power of attorney, if					
any.					
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Penalty for presenting fradulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years or both 18					